

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 07/05/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 80 / MSAD 04

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	314	167	481	213	694
10	ATTENDING PUPILS (OCTOBER 2010)	312	167	479	223	702
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	313.0	167.0	480.0 (69%)	218.0 (31%)	698.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	18.4 (17:1)	10.4 (16:1)	14.5 (15:1)	=	43.3	/	48.0	=	.90	X	2387,582	=	1482,689	666,135
B.	GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3	/	3.8	=	.61	X	191,275	=	80,508	36,170
C.	LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	0.0	=	.90	X	0	=	19,817	8,903
D.	HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90	X	53,546	=	33,252	14,939
E.	EDUCATION TECHS	3.1 (100:1)	1.7 (100:1)	0.9 (250:1)	=	5.7	/	11.7	=	.49	X	229,154	=	77,477	34,808
F.	LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3	/	2.0	=	.65	X	37,246	=	16,705	7,505
G.	CLERICAL	1.6 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.5	/	5.0	=	.70	X	146,140	=	70,586	31,712
H.	SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.2	/	2.0	=	1.10	X	157,864	=	119,819	53,831

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		17,760	8,066
B.	Supplies and Equipment	342	473		164,160	103,114
C.	Professional Development	58	58		27,840	12,644
D.	Instructional Leadership Support	24	24		11,520	5,232
E.	Co- and Extra-Curricular Student	34	113		16,320	24,634
F.	System Administration/Support	218	218		104,640	47,524
G.	Operations & Maintenance	1,002	1,191		480,960	259,638

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	307,091	137,968
B.	Education & Library Technicians	36.00%	33,906	15,233
C.	Clerical	29.00%	20,470	9,196
D.	School Administrators	14.00%	16,775	7,536

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-114,842	-51,600
16	Adjustment for Title I Revenues	-193,108	-86,759

17	TOTALS	2794,343	1346,428
18	E.P.S. RATES	5,822	6,176

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          467.0          265.0          732.0
      OCTOBER 2008         468.0          253.0          721.0
      APRIL 2009           454.0          241.0          695.0
      OCTOBER 2009         473.0          211.0          684.0
      APRIL 2010           472.0          203.0          675.0
      OCTOBER 2010         472.0          216.0          688.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                472.0 +      0.00    X        5,822.00    =      2,747,984.00
      9-12 PUPILS                209.5 +     22.00    X        6,176.00    =      1,429,744.00
      ADULT EDUC. COURSES AT .1    9.1          X        6,176.00    =        56,201.60
      K-8 EQUIV. INSTR. PUPILS    0.625        X        5,822.00    =        3,638.75
      9-12 EQUIV. INSTR. PUPILS    2.250        X        6,176.00    =      13,896.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6568    310.0    X .15    X        5,822.00    =      270,723.00
      9-12 DISADVANTAGED @ .6568    137.6    X .15    X        6,176.00    =      127,472.64
      K-8 LIMITED ENGLISH PROF.     1.0    X .700    X        5,822.00    =        4,075.40
      9-12 LIMITED ENGLISH PROF.     0.0    X .700    X        6,176.00    =         0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        472.0          X        43.00    =      20,296.00
      9-12 STUDENT ASSESSMENT        209.5          X        43.00    =        9,008.50
      K-8 TECHNOLOGY RESOURCES        472.0          X        97.00    =      45,784.00
      9-12 TECHNOLOGY RESOURCES        209.5          X        293.00    =      61,383.50
      K-2 PUPILS                    170.5    X .10    X        5,822.00    =      99,265.10

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =         0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =         0.00

OPERATING ALLOCATION                                4,889,472.49
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 4,742,788.31

30  ADJUSTED TOTAL OPERATING ALLOCATION                                4,742,788.31

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	5,652.92	X	101.60%	=	5,743.37
32	SPECIAL EDUCATION - EPS ALLOCATION					665,957.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	118,113.95	X	101.60%	=	120,003.77
35	TRANSPORTATION - EPS ALLOCATION					260,403.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					75,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,127,108.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,869,896.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
	11/01/11	NEW MIDDLE SCHOOL	320,325.00	24,911.49	345,236.49
	05/01/12	NEW MIDDLE SCHOOL	0.00	16,977.23	16,977.23
42	TOTAL PRINCIPAL & INTEREST		320,325.00	41,888.72	362,213.72
43	APPROVED LEASES FOR 2010-11 - RSU 80 / MSAD 04				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 80 / MSAD 04				23,296.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 80 / MSAD 04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				385,509.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,255,406.58

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
ABBOT	95.0	14.13%	883,888.95		0.00		883,888.95				
CAMBRIDGE	62.0	9.22%	576,748.49		0.00		576,748.49				
GUILFORD	204.5	30.41%	1,902,269.14		0.00		1,902,269.14				
PARKMAN	112.5	16.73%	1,046,529.52		0.00		1,046,529.52				
SANGERVILLE	172.5	25.65%	1,604,511.79		0.00		1,604,511.79				
WELLINGTON	26.0	3.86%	241,458.69		0.00		241,458.69				
TOTAL	672.5						6,255,406.58				
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ABBOT			71,500,000	7.500		536,250.00		883,888.95	536,250.00	18.33%	7.50M
CAMBRIDGE			24,300,000	7.500		182,250.00		576,748.49	182,250.00	6.23%	7.50M
GUILFORD			135,450,000	7.500		1,015,875.00		1,902,269.14	1,015,875.00	34.73%	7.50M
PARKMAN			53,050,000	7.500		397,875.00		1,046,529.52	397,875.00	13.60%	7.50M
SANGERVILLE			86,750,000	7.500		650,625.00		1,604,511.79	650,625.00	22.24%	7.50M
WELLINGTON			18,950,000	7.500		142,125.00		241,458.69	142,125.00	4.87%	7.50M
TOTAL			390,000,000			2,925,000.00		6,255,406.58	2,925,000.00	100.00%	7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION									58,500.00		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.									87,239.79		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT									3,070,739.79	104.98%	7.87M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,255,406.58	3,070,739.79	3,184,666.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,255,406.58	3,070,739.79	3,184,666.79
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			3,184,666.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.09% STATE SHARE % = 50.91%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.09% STATE SHARE % = 50.91%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,402,090.76		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ABBOT	883,888.95	562,866.60	18.33%	0.00
CAMBRIDGE	576,748.49	191,307.09	6.23%	0.00
GUILFORD	1,902,269.14	1,066,467.93	34.73%	0.00
PARKMAN	1,046,529.52	417,620.61	13.60%	0.00
SANGERVILLE	1,604,511.79	682,932.53	22.24%	0.00
WELLINGTON	241,458.69	149,545.03	4.87%	0.00
TOTAL	6,255,406.58	3,070,739.79	100.00%	0.00